

Exhibit 11



McCrone associates, inc.

CONSULTING: ULTRAMICROANALYSIS • MICROSCOPY • SMALL PARTICLE PROBLEMS • SOLID-STATE CHEMISTRY

6/11/87 *copy to
act*

RECEIVED

MAY 26 1987

W. M. St

Rose

21 May 1987

Mr. Donald M. Benninger
Armstrong World Industries, Inc.
P. O. Box 3001
Lancaster, Pennsylvania 17604

Dear Mr. Benninger:

Re: Windsor Minerals, Inc.

Roger Miller of Windsor Minerals has asked that I write to you to confirm that we have been monitoring Windsor's talc products for a number of years.

Our first project with Windsor was opened in September 1971. Since that date we have continuously monitored composite samples for Windsor using transmission electron microscopy, the most sensitive technique for fine asbestos fibers. This work was performed in the Chicago laboratories of Walter C. McCrone Associates, Inc. until 1984. In June of 1984 the decision was made to centralize all asbestos related analyses in the Norcross, Georgia facilities of McCrone Environmental Services, Inc., a wholly owned subsidiary of McCrone Associates, Inc. The Windsor Minerals work was accordingly transferred to our Georgia laboratory where it is still a continuing project.

Throughout this entire period I can only recall two occasions on which some suspicious material was detected. The first involved possible chrysotile contamination in an air sample and the contamination source was subsequently pinpointed as a deteriorating clutch in some mechanical equipment. The second occasion was so novel that it was written up in our publicity brochure published around 1975-76. I have enclosed a copy of this brochure so that you may see more details of this event (pg. 4). Suffice it to say that amidst mutterings of "that inspector is no longer with us", the Illinois EPA wrote to Windsor Minerals to the effect that they were satisfied that Windsor's product is free of asbestos. That has always been our opinion and continues to be our opinion based on over 15 years of closely examining this product.

Sincerely,

Ian M. Stewart
Ian M. Stewart
Vice President

IMS: jkb
Enclosure

cc: Mr. Roger Miller - Windsor Minerals
Dr. Jim Millette - MES - Atlanta

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